

to two-channel output signals from the first conversion [processing means] process, and

a process of reproducing two-channel output signals subjected to the second conversion process near left and right ears of the listener.--

REMARKS

Claims 1-8 remain in the application and have been amended hereby.

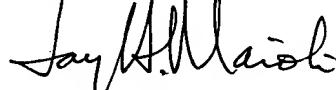
As will be noted from the Declaration, Applicants are citizens and residents of Japan and this application originated there.

Accordingly, the amendments made to the specification are provided to place the application in idiomatic English, and the claims are amended to place them in better condition for examination.

An early and favorable examination on the merits is earnestly solicited.

Respectfully submitted,

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JHM:dmcd